AN ACT

OF THE

Commons of England

In PARLIAMENT Aſſembled;

For the ſpeedy raiſing and levying of Monies by way of NEW IMPOST or EXISE.

27

Die Martis 14 Auguſt. 1649.

Ordered by the Commons aſſembled in Parliament, that this Act be forthwith Printed and Publiſhed.

Hen. Scobell, Cler. Parliament.

London, Printed by *Richard Cotes*, and *Thomas Newcombe*, 1649.

UNIVERSITY LIBRARY CAMBRIDGE

5.7 . . 1363, 4

AN ACT

For the speedy raising and levying of Monies by way of NEW IMPOST or EXCISE.

THE Parliament of England having taken into their serious consideration, the many, and great Engagements which lie upon the Receipts of the Excise and New Impost, for due payment whereof, the Publique Faith of the Common-Wealth is obliged: And still finding the Impost of Excise to be the most equall and indifferent levye that can be laid upon the People, for the better Collection thereof in the future, and prevention of many abuses heretofore used, and for the ease as well of the Common-Wealth, in point of charge, as of the people in the paiment of the same, have Ordered and Enacted, And be it Enacted by this present parliament, and by authority of the same:

I. That the severall Rates and Charges, for, or concerning the Duty of new Impost, or Excise, already imposed by severall Acts or Ordinances of Parliament, or that by this, or any other Act of Parliament, shall bee imposed and set upon all and every the Commodities, Merchandizes, and Manufactures as well imported, or exported, as made or growing, and put to sale, or consumed within England and Wales, and Towne of Berwick, shall bee fully collected, and paid by all persons whatsoever, according as in the said Ordinance or Ordinances, Act or Acts, is or shall be specified, and in such manner as is therein enacted, ordained and provided.

 II. That

II. That an Office be continued in the City of London, called the Office of Excise and New-Impost, and be mannaged and governed by Commissioners, which said Commissioners, or the maior part of them or such person or persons as shall be hereafter appointed by authoritie of Parliament, to manage the said Office of Excise, or the greater part of them shall have power, and are hereby authorized from time to time to choose a Secretary, Register, Clerks, Accomptants, Cashiers, and all other necessary Officers, for whom they shall be answerable, whom the said Commissioners, or the greater part of them, shall and may from time to time, and have hereby authority to displace, and to place others in their rooms, and to allow them, and every of them such severall yeerly wages to be paid quarterly out of the receipts of the said Office, and other accidentall rewards for their pains and service therein, as the said Commissioners, or the greater part of them shall think fit and reasonable, and as shall be approved of, and allowed by the Committee of Parliament, for regulating the Excise, or such as are or shall be authorized thereunto by Parliament: And shall and may administer such Oath unto them and every of them, for the due and faithfull execution of their severall places, as they shall find requisite; which Oath or Oaths, the said Commissioners, or the maior part of them, are hereby authorized to administer: And that the same Oath or Oathes, be first allowed and approved by the Committee of Parliament for regulating the Excise, or such as the Parliament shall appoint thereunto.

III. That the Commissioners of the Excise for the time being, are hereby appointed to bee Governors, and Chief Commissioners of, and for the said Office and Receipt, which said Persons, and all such as shall hereafter bee appointed

pointed by Parliament, Governours and chief Commissioners of the said Office, shall respectively take before the Lords Commissioners of the Great Seal of England, this ensuing Oath, viz.

YOU shall sweare to bee true and faithfull to the Common-wealth of *England*, and to be faithfull and true in the place of Commissioners for the Excise, during the time you shal be a Commissioner; you shal according to your knowledge, power and skill execute the same diligently and faithfully, having no private respect to your selfe, in prejudice of the Commonwealth; you shall make and deliver a true Accompt of all your Receipts and disbursements to such Auditor or Auditors, as is, are, or shall be from time to time appointed by Parliament. So help you God.

Which Oath the said Lords Commissioners of the great Seal of England for the time being, are hereby authorized to administer accordingly.

IV. That all parts of the Cities of London and Westminster, and Borough of Southwark, with the severall Suburbs thereof, and all other places within the late lines of Communication, and Weekly Bils of Mortality, shall be subject to the rule and government of the said Office.

V. That the like Office and Offices, and so many of them, and such, and so many other subordinate Commissioners, or sub-Commissioners, shall bee from time to time nominated and appointed, in all, or any the Counties of England, Wales, and Town of Berwick, and in all other Cities, Towns and Places thereof, as the said Commissioners, or the maior part of them shall from time to time think fitting; and to be approved of by the Committee of Parliament, for regulating the Excise, or such other persons, as the Parliament shall appoint for that purpose, which

which said subordinate Commissioners, or Sub-Commissioners, shall take the like Oath as aforesaid respectively, before the Lords Commissioners of the great Seal of England for the time being, or before the said chief Commissioners, or any two of them, or such other person or persons as they or the maior part of them, under their hands and seals shall appoint: And the said Lords Commissioners of the Great seal, and the said severall Commissioners, or other person or persons so by them authorized, shall have power to administer the said Oath.

VI. And every the said subordinate Commissioners, or Sub-Commissioners, which shall be so appointed as abovesaid, shall enter Bond with two or more sufficient sureties the approbation of whom and setling the sum wherein he or they shall stand bound, is left to the approbation and appointment of the said chief Commissioners, or the maior part of them, or of the Committee of Parliament for regulating the excise, or such as the Parliament shall appoint, for the due execution of their places, and accompting and paying all Monies by them received quarterly, which Bond or Bonds shall be made and taken in the name of Custodes Libertat' Angliæ Autoritat' Parliament' according as is directed by Act of Parliament passed the 16 June, 1649. And the said subordinate Commissioners shall have for their severall pains in and about the said busines, such reasonable sum and sums of Money allowed them by Way of poundage, or otherwise, as the said chief Commissioners, or the maior part of them for the time being shall think fit and appoint, with allowance and approbation of the committee of Parliament for regulating the excise, or of such persons as shall be appointed by Parliament, or authority thereof.

VII. That the Commissioners for the Excise, for the time being, shall quarterly, or as often as they

they shall be thereunto required, make their Accompts of all Receipts and disbursments at the said Office in London, unto such Auditor or Auditors, or other persons, as is or shall be appointed by Parliament to receive the same, With which Auditor or Auditors, they shall from year to year passe their Accompts, according to the Instructions for the auditing of the Accompts of the Excise, made or to be made by authority of Parliament.

VIII. That the chiefe Commissioners of the Excise for the time being, shall have for their pains and service therein, such salary as is or shall be appointed by Parliament, the same to be allowed them upon their Accompts by the said Auditors, Without further warrant.

IX. That the said Commissioners, or the major part of them shall issue forth, and pay all such sums of money, as are now payable upon Acts or Ordinances of Parliament now in force, to such person and persons, and in such manner, as by the said Acts and Ordinances of Parliament now in force, or that by this Act, or by any other Order or Act of Parliament, is or shall be hereafter appointed and directed, and not otherwise: Provided, That nothing in this Article, shall debarre the said Commissioners from receiving the quarterly allowances, as are, or shall be granted to them for their pains, or from paying from time to time all Wages due to their Subcommissioners or other Officers as abovesaid, and of Rents due for House, or Warehouse Roome, or Roomes, Where the said Offices shall be kept, or that shall be hired by the said Commissioners, or by their order; and other just and necessary expences and charges in the carrying on of this service, or receipt of the Excise, all Which shall be from time to time passed by the Auditor or Auditors for the time being, Without further Warrant (except only such Officers

and

and Sub-Commissioners Salaries, and necessary charges as hereby are directed to be first allowed by the Committee of Parliament, for regulating the Excise, or such persons as are, or shall by authority of Parliament be appointed thereunto.

X. That the said Office in all places where it shall bee appointed, shall be kept open from eight of the Clock in the forenoone, till Twelve at noone; and from Two of the Clock in the afternoone till Sixe in the afternoone, for the Entering and Registring as well of the Names and Surnames of the Sellers, Buyers, and Makers of the severall Commodities Exciseable, and the severall quantities and values thereof, and Receiving of all Moneys which shall be due and payable for the Excise, and for other things necessary to be done touching the said businesse, which said Entryes shall be made accordingly.

XI. That all Masters of Ships, or any Commander of any Ship, or of any other vessell whatsoever, that shal bring into any Port, Road, or Harbour any Exciseable commodities, whether from beyond the Seas, Scotland, or any Port of England, Wales, or the Town of Berwick, are hereby prohibited, and strictly forbidden to deliver any goods out of his Ship, or Vessell at any time whatsoever, being not in Leake, or Wracke, but only in the day light; that is to say, from the first of March, unto the last of September, between Sunne rising, and Sunne setting, and from the last of September to the first of March, between the houres of seven in the morning, & five in the afternoon, & shall not suffer the same to be put on board, any Lighter, Hoye, Barge, Boat, or other Vessell, without the cognizance, knowledge privity, and consent of such officer or officers of the Customs, as shall be on board the said ship, or other vessell, upon pain to

forfeit

forfeit One hundred pounds for so doing, to bee levyed of the Goods and Chattels of the persons so offending, if he hath any Within the said Port, or place where such Offence is done or committed; And in case the said One hundred pounds cannot be levyed on his said goods and Chattels within three dayes after such Offence done or committed, Then the said One hundred pounds to be levyed upon the Ship or Vessell, in, and out of which such Offence is committed, by stop of such Ship or Vessell, that the same make no other voyage, till such Fine, or Forfeiture duely proved by Oath of one or more Witnesse be paid, or satisfied: And all Officers of the Admiralty, or Customes, or their Deputies, are hereby enjoined to make stay of every such Ship or Vessell, till the said one hundred pounds be paid, and satisfied.

XII. That all persons that have the charge of any Lighter, Boat, Wherry, or any other Vessell, into which any Goods which ought to pay Custome or Excise imported into any Road, Harbour, or Port of England, Wales or Towne of Berwicke, shall bee delivered, to carry the same on Shoare, shall receive a Note from the Officer for the Customs attending aboard such Ship, out of which the said Goods shall be delivered, which Note the said Officer is hereby required and enjoined to make, and deliver accordingly; specifying the name of such person, that hath charge of the same Lighter, Boat, or Vessell, and the markes, and numbers of every Caske, Hogshead, Pack, Fardle, Trusse, Bale, Seron, Bag, Pottacroe, Ballot, Roll, Bundle, Box, or outward form, or bulk of any parcel, or piece, goods within the same, expressing the Key, or Wharfe, where the said goods are to be Landed, which shall be such Key, or Wharf where the Landwaiter of the Ship from whence those Goods come, is appointed

to attend, and no other, and such Note shall bee there delivered unto such Land-Waiter before Landing of any the said Pieces, or Goods put aboard such Lighter, Boat, or Vessell; And if any such Lighter, Boat, or Vessell, shall bee taken without such Note, or that any person who hath the charge, or is Owner of any such Lighter, Boat, or Vessell, so laden from aboard any Ship, shall suppresse such Note, and shall not produce the same, It shall bee lawfull for any Officer thereunto authorized from the Commissioners of the Customes, to seise such Lighter, Boat or other Vessell, and to bring the same to Land with all the goods therein, and such Lighter, Boat, or other Vessell shall bee ipso facto forfeited to the Common-wealth, and after judgment passed thereupon by the said Commissioners of the Customes, or any three or more of them, be presently sold, and the produce thereof put to the Accompt of the State, with deduction of reasonable Reward to the Seizer or Seizers, and discoverer or discoverers thereof; and the goods found in such Lighter, Boat, or Vessell so seized, shall be kept in custody of the Officer of the Customes till the same be claimed by the Owner or Owners thereof, unto whom the same shall be delivered upon due entry, as in such case is hereby provided, if no fraud or practice be discovered in the owner; But if it shall be found that the owner of all, or any part of the goods so taken aboard such Lighter, boat, or vessel, is guilty of any fraudulent practice with him or them, which had charge of the goods found in such Lighter, boat, or vessel, then all such goods, or the value thereof, as shall be discovered & provedto have been with knowledge of the owner to have been concealed contrary to this Article, shall be confiscate & may be put to sale, or the value thereof be levied by distres, or in defeat thereof, the offender to be committed to prison, there

to remaine till he pay or satisfie for the same.

XIII. That no Cocquet, Bil of Entry, Ballast Bil, Bil of Store, Transire, victualing Bil, Port Cocquet, Certificate, Bil of Sufferance, or other Entry or Warrant whatsoever, for any Ship or Vessel, Victuall or Provision, goods or Merchandizes, going out, or coming in, exported or imported, into any the Ports, Havens, or Creeks of England, or Wales, or into the Town or Port of Berwick, be suffered to passe by the Commissioners of the Customes for the time being, or their Deputies, or any other under-officer relating to the Customes, before such Cocquet, Bill of Entry, Ballast Bill, Bill of Store, Transire, Port Cocquet, Certificate, Bill of Sufferance, Victualling Bill, or other Entry or Warrant whatsoever respectively be signed, or subscribed by such Deputy or other Officer as is or shal be appointed for that purpose by the Commissioners of Excise, or their Sub-commissioners, within their respective bounds and Circuits, upon pain, That every such Commissioner of the Customs, or other Officers relating to the Customs so offending shall ipso facto lose his Office, and also forfeit the sum of fifty pounds to the Common-Wealth, the said offence and forfeiture to be heard, adjudged, and levyed by the Committee of Parliament for regulating the Excise, or such person and persons, and in such manner as are or shal be appointed by authority of Parliament; And the said Deputy or other Officer, as is or shall be appointed for that purpose, by the Commissioners of Excise, or their Sub-Commissioners as abovesaid, is hereby required to attend that service, and to signe, and subscribe such Cocquets, Bills of Entry, and other Warrants and Entries as abovesaid, upon the penalty to forfeit

his office or place, and also the sum of fifty pounds to the Common-Wealth; And all such Commissioners of the Customes, their Deputies and all other Officers of the Customes, in all Ports, Havens, and Creeks, of England, and Wales, and of the Town of Berwick, are required from time to time to concurre with the Commissioners of the Excise, their Sub-commissioners, and the Deputies of both in all things which they shall reasonably propound and desire of them for the advance of this service, and particularly shall provide and set out a convenient Seat for the Surveyor, or such Officer or Officers as shall be appointed by the Commissioners of the Excise, or their Sub-commissioners to attend in the Custome-house of any Port.

XIV. That no persons living beyond the Seas, or Planters in the West-India's and Virginia, no unknowne persons, or others, who have no certaine habitations in the Towne or Port where any Entry of goods inwards shall bee made, shall be permitted to take up his or their goods, or to receive any Warrant from the Commissioners of the Customes, or their Deputy Officers, in any Port, till either sufficient security by Bond, be given for payment of the Excise, or that the Excise be fully paid upon the taking up thereof, upon pain of forfeiture of double the value of the goods proved to be taken up, to be levied by distress; and in defect thereof, the Offender to be committed to Prison, there to remain till he pay the same: And no such persons as aforesaid shall enter any goods in any Custome-house or with any Officer of the Customs, but in the name of the true owner, nor shal make use of the name of any known Merchant, or Inhabitant in any Port to colour his goods, Whether

ther it be With, or Without consent of such known Merchant, or Inhabitant, upon such forfeiture & penalty of Imprisonment as aforesaid. And in case any such person as aforesaid, shall not bee able, or shall refuse to give Bond, or to pay Excise upon Entry as aforesaid, Then the Surveyor, or Officer of the Customs, and of the Excise in every Port, and every of them are hereby authorised and required to take up such person or persons Goods, and after due notice taken in the presence of the Owner, or such as he shall appoint, of the quantity and quality thereof, or if he refuse, in the presence of two good Witnesses to house the same in fitting Warehouse or Warehouses, and there to keep the same till sufficient bond be given, or Excise fully paid as aforesaid: And When the owner shall come to clear his goods, besides the due satisfaction which he is to give for Warehouse room, and other charges, he shall pay full Excise according to the neat Weight, true measure, and just value respectively, according to the highest price such goods were sold for at any time within six dayes before, or as the Market then beareth, the Election Whereof as shall be most for the advantage of the Common-Wealth is to be taken by the Officer or Receiver of the Excise; And no such person as aforesaid who shall take up his Goods upon bond, if his security be the Retailer of the same Commodity he doth Import, Enter, and take up as aforesaid, shall deliver the same Goods, or any part thereof, unto such person (although his Security) Nor shall such person Who is his Security, receive all, or any part thereof Without Ticket from the Office of Excise, Certifying the due payment of the Excise of such goods, upon pain that both Receiver and deliverer shall respectively forfeit

double the value of such goods so delivered or received, and in defect thereof be respectively subject to imprisonment, there to remain till satisfaction be made for the same.

XV. That if any Shopkeeper or Retailer shall import any commodities or Wares of his owne Trade, and by him Retailed, he shall first make true entry thereof, both for quantity and quality, and then be permitted to take up the same; But he shall not carry away any such Goods before the same have been first viewed by two sworn Officers, or other persons well versed and experienced in such commodities or Wares, one to be appointed by the Commissioners of the Customes or their Deputies, and the other by the Commissioners of the Excise or their Sub-commissioners; Who are to take perfect accompt both of Measure, and of the severall species, sortment and kind of any such Commodities, and the distinct denomination of all, and every parcell usually made and observed therein, and then full Excise shall be forthwith paid by such Shop-keeper, or Retailer, according to the highest price, the Commodity in its severall species, sortment, and kinde as aforesaid, was last sold at within six Moneths before, or that else the same then beareth in the Market, the Election whereof as shall be most for the advantage of the Common-Wealth is to be taken by the Officer or Receiver of the Excise. And if any Shop-keeper, or Retailer either shall take up, or carry away his Goods before such due Entry and View by sworn Officers, or other persons be made, and the Excise be fully paid as aforesaid, or shall enter his Goods in any other persons name then his owne, or if any other person shall Enter,

ter, or take up any Goods, for any Shop-keeper or Retailer, whereby the true intent of this Article may be judged to be eluded, such Shop-keeper, or Retailer, or other person whatsoever, shall respectively forfeit double the value of the said Goods found to be entred, taken up, or carryed away contrary to the true meaning of this Article, to be levyed respectively by distresse upon the Goods and Estate of such Offender respectively, and in defect thereof every such Offender to be imprisoned till due satisfaction be made for such forfeiture; And if any Shop-keeper or Retailer, or other person whatsoever, that shall enter any Goods or Commodities at light, or whose Goods shall be committed to the view, examination, and report of any sworn Officers or other persons in behalfe of the Customes or Excise, or of both, shall directly, or indirectly seeke to corrupt any such sworne Officer or person, to the intent that hee may favour him in his Report of the Goods by him to bee viewed; Or if any sworne Officer or person shall suffer himselfe to bee corrupted, or shall take any Reward, or summe of Money whatsoever, in the execution of his Trust, or shall wittingly and wilfully make any Report of the Goods committed to his View and Examination, whereby the Common-wealth may bee prejudiced either in Customes, or Excise, or both, the Shop-keeper or Retailer, and other person making such Entry, who shall bee found to attempt, or make such undue practice with such sworne Officer or other person, shall bee subject to all such forfeitures and penalties aforesaid respectively; And such sworne Officer or other Person who shall bee found to

have

have so complyed, or taken any reward or summe of Money, or to have wittingly and willingly made any Report to the prejudice of the Commonwealth, shall bee ipso facto dismissed from his place, and further shall forfeit One hundred pounds to be levyed by distresse, or in defect thereof be imprisoned till he satisfie the same: And when any Retailer or Shop-keeper hath entered and cleared his Goods by him imported as aforesaid, he is hereby injoyned to carry the same to his owne Shop directly, and shall not house the same or any part thereof in any other Store-house, Shop, Cellar, or Warehouse, or other place whatsoever, without first acquainting the Commissioners of the Excise or their Sub-commissioners therewith, and with the quantity and quality of such Goods he there layes up; nor againe remove all, or any part thereof, except only from his usuall and knowne Shop, without a Ticket from the Office of the Excise under which he inhabiteth, upon like forfeitures for every such Offence and other penalties respectively as aforesaid; And to the intent any fraud may be the better discovered after Entry made by any Importer whatsoever, It shall bee lawfull for the Commissioners of the Customes, and their Deputies in all Ports to appoint, and they shall appoint some Officer, or Officers, to open, search and examine any goods whereof short or undue Entry shall be suspected to have beene made, which Officer and Officers are hereby enjoined upon application to him or them, by any Officer of the Excise in any Port to open and search any goods, where the Officers of Excise shall have any just cause of suspition, and if any Goods upon such search shall be found fraudulently and unduely entered, the same

shall

ſhall be forfeited to the Common-Wealth, and be ſo adjudged in the Exchequer, but if no fraud be found upon ſuch ſearch, the Goods ſhal be preſently made up in due order and manner as they were before, at the charge of ſuch Officer of the Cuſtomes or Excile, upon Whoſe ſuſpition the ſame were opened, and Without any charge or further delay bee delivered to the Impoter Who made entry thereof: And in caſe there ſhall bee cauſe of ſuſpition Where any Entry is preſented, ſigned With, and in the name of any knoWne Merchant, or Inhabitant, that it is not the Act and hand, or by the conſent of ſuch Merchant or Inhabitant; It ſhall bee laWfull for the Surveyor or Officer for the Excile in any Port to refuſe ſuch Entry, and prohibit the taking up of the goods offered to bee entred, till hee be ſatisfied, that it is the hand, or by the conſent of ſuch knoWne Merchant, or Inhabitant.

XVI. That no Wharfinger or Keeper of any Wharf, Crane, or any Porter or other Officer at the Cuſtome-houſe do take up, or let doWne, or otherWiſe permit to be brought on, or ſhipped off his Wharf, any Goods or Merchandizes Whatſoever, but in the preſence of an Officer for the Cuſtomes, upon Penalty to forfeit Five pounds for every ſuch Offence to bee levyed by Diſtreſſe, or in defect thereof, ſuch offender to be impriſoned til he pay the ſame.

XVII. That no merchant, or impoter, Whatſoever of any excileable goods or commodities ſhall land, or cauſe the ſame, or any part thereof to bee landed upon the ſhore before due Entry made With the Officer of Excile in the Port Were ſuch goods are to be landed, upon pain of forfeiture of double the value of ſuch goods and merchandizes, or otherWiſe to

be proceeded against, as herein, in such case is directed and appointed.

XVIII. That no Merchant, or Importer of any forraign goods whatsoever, making first entry thereof in any Port-Towne, and afterwards bringing the same by land carriage to the City of London, or any other City or place where such goods is or shall be delivered, be permitted to dispose of such goods from the Waggons or other Carriage, till first a Copy of the first Entry at such Port-Town be delivered to the Officer or Officers of the Excise, to the end the duty of Excise may be paid and secured, upon like penalty as aforesaid.

XIX. That no Importer of any forraign Commodity exciseable, or maker, grower, or first vender of any Inland Commodity, which is not to pay the Excise till sale, shall remove, romage, or carry the same or any thereof, from any House, Cellar, Warehouse, or place where the same were once housed, or laid up, although such goods be not sold, without a Ticket or Officer of Excise appointed to that purpose, upon like penalties respectively as if the same goods were sold; Nor shall any Importer after he hath entered his goods at the Custome-house, and is cleered thence; house, or dispose of any of his goods in the House, Cellar, Warehouse, Storehouse, or Shop of any person whatsoever, who is Retailer of the same Commodity; Nor in any other Cellar, Warehouse, or Storehouse, except in his owne House, or Cellars, and Warehouse thereof, without acquainting of the Office of Excise therewith, upon penalty of twenty pounds to bee levyed for every such Offence by Distresse, and for want thereof to bee lyable to imprisonment till hee pay the same: Provided, That no Fee, or Reward

be

be taken, or demanded of any such Importer or other, to any Officer who shall bee appointed to attend any Removall, or Romage.

XX. That no Merchant or Importer of any forraign Commodities Exciseable after he hath entred and housed his goods, shall after sale of all, or any part thereof, deliver or cause the same to bee deliverid, without first receiving a Ticket, or Warrant from the Excise Office under which his habitation is, or goods lye; Nor any buyer or other person receive the same, upon pain of forfeiture of double the value of the said goods so delivered, or received, which forfeiture both seller, buyer, or receiver, shall be equally and fully lyable unto, and subject unto such other proceedings for Want of distresse as herein is directed.

XXI. That every Merchant or Importer, who shall sell any Commodity Whatsoever, shall under his owne hand, or the hand of his servant whom hee shall first anthorize under his hand to bee filed in the Office of Excise to that purpose, and for Whose Act he shall bee answerable, Certifie in Writing the quantity, weight, and measure of his Goods sold as neer as he can, and therein fully mention the quality of the Goods distinguished by their severall species and sortments by which they are distinguishable and commonly called and known, and the price at which they are sold by the yard, Pound Weight, Hundred Weight, Pound value, or otherwise: And that untill the said Merchant hath so certified he shall not deliver any goods to any buyer, nor be permitted any sufferance bill, upon any pretence Whatsoever, but if hee shall make such due certificate in manner

aforesaid, then if it shall bee judged needfull, he shall bee allowed a Bill of Sufferance, to enable him to perfect the Weight or Measure of the goods sold, which sufferance shall not extend further then twenty eight dayes at most, before expiration whereof the Merchant is to certifie the perfect Weight and measure, and the Buyer to pay and fully cleere the Excise thereof, upon pain of forfeiture of double the value of the said goods first certified by the Merchant, to be levyed by Distresse upon the goods of the Merchant or Seller, if he do not certifie as aforesaid; and of the buyer, if he pay not the full Excise as aforesaid; and in defalt of Distresse, the Buyer and Seller, respectively to be imprisoned by the Commissioners or Sub-Commissioners as abovesaid; and where the Commissioners of Excise, or their Sub-Commissioners respectively, shall find cause to suspect, that by this Sufferance the Common-Wealth may suffer in the payment of Excise, they shall have hereby power to appoint any officer to attend the execution of the bill of sufferance, in whose presence the Weight or measure of such goods first certified to bee sold, shall be taken and made, and not otherwise, upon like penalties respectively, as in this Article before are provided.

XXII. That a barter or exchange of any goods for another, shall to all intents and purposes bee understood and accompted for a Sale, and Excise be presently paid and cleared for both Commodities, according to the highest price currant, if they be both lyable to pay Excise, or for such commodity as is lyable thereunto.

XXIII. That for all Commodities exciseable, which are first imported, and after exported beyond the Seas, the Excise thereof being paid, and due proof thereof made by oath of the party or Witnesse, which Oath any Commissioner, or Sub-Commissioners or any

any of their Deputies, by Commission from them, or the major part of them, shall have power to administer the same, shall be repayed, and the said Commissioners, their Sub-commissioners, & their Deputies, have hereby power to repay the same accordingly.

XXIV. That every person or persons who hath imported, or shall import any commodities exciseable and consume or spend the same in, or for his private use, or for any other purpose then to sell again, shall pay the severall charges thereby set and imposed as if he had sold the same Commodities, upon penalty of forfeiture or imprisonment respectively as aforesaid.

XXV. That the Commissioners of the Excise, and their Sub-commissioners, or the major part of them respectively, once in Twelve months at the furthest, or oftner, if they see cause, shall have power to call upon all and every the Importers of any forraign Commodities exciseable, and to require of them and every of them a particular Accompt of all goods or Merchandizes remaining on his hands at that time; and if any person shall refuse to give in such Accompt, or neglect to do the same for eight and twenty daies after Warning, such Importer shall be presently lyable to pay the ful Excise for all goods that shal be found to stand charged in the Excise books on his Accompt by his Entries at the Custome house, which have not been otherwise cleered by sales, and deliveries, for which Tickets have been given out of the Office of Excise, & accordingly adjudged, and warned to pay the same in, within fourteen days at furthest, and in default thereof, Warrant of Distress shall be issued out against such Importer for double the value of all such goods, as upon his Accompt of Entries shall be found remaining in his hands, or in default thereof, he shall be committed to prison, untill he pay or satisfie for the same: but if such

aforesaid, then if it shall bee judged needfull, he shall bee allowed a Bill of Sufferance, to enable him to perfect the Weight or Measure of the goods sold, which sufferance shall not extend further then twenty eight dayes at most, before expiration whereof the Merchant is to certifie the perfect weight and measure, and the Buyer to pay and fully cleere the Excise thereof, upon pain of forfeiture of double the value of the said goods first certified by the Merchant, to be levyed by Distresse upon the goods of the Merchant or Seller, if he do not certifie as aforesaid; and of the buyer, if he pay not the full Excise as aforesaid; and in default of Distresse, the Buyer and Seller, respectively to be imprisoned by the Commissioners or Sub-Commissioners as abovesaid; and where the Commissioners of Excise, or their Sub-Commissioners respectively, shall find cause to suspect, that by this Sufferance the Common-Wealth may suffer in the payment of Excise, they shall have hereby power to appoint any officer to attend the execution of the bill of sufferance, in whose presence the Weight or measure of such goods first certified to bee sold, shall be taken and made, and not otherwise, upon like penalties respectively, as in this Article before are provided.

XXII. That a barter or exchange of any goods for another, shall to all intents and purposes bee understood and accompted for a Sale, and Excise be presently paid and cleared for both Commodities, according to the highest price currant, if they be both lyable to pay Excise, or for such commodity as is lyable thereunto.

XXIII. That for all Commodities excisable, which are first imported, and after exported beyond the Seas, the Excise thereof being paid, and due proof thereof made by oath of the party or Witnesse, which Oath any Commissioner, or Sub-Commissioners or

any

any of their Deputies, by Commission from them, or the major part of them, shall have power to administer the same, shall be repayed, and the said Commissioners, their Sub-commissioners, & their Deputies, have hereby power to repay the same accordingly.

XXIV. That every person or persons who hath imported, or shall import any commodities exciseable and consume or spend the same in, or for his private use, or for any other purpose then to sell again, shall pay the severall charges thereby set and imposed as if he had sold the same Commodities, upon penalty of forfeiture or imprisonment respectively as aforesaid.

XXV. That the Commissioners of the Excise, and their Sub-commissioners, or the major part of them respectively, once in Twelve months at the furthest, or oftner, if they see cause, shall have power to call upon all and every the Importers of any forraign Commodities exciseable, and to require of them and every of them a particular Accompt of all goods or Merchandizes remaining on his hands at that time; and if any person shall refuse to give in such Accompt, or neglect to do the same for eight and twenty daies after Warning, such Importer shall be presently lyable to pay the full Excise for all goods that shal be found to stand charged in the Excise books on his Accompt by his Entries at the Custome house, which have not been otherwise cleered by sales, and deliveries, for which Tickets have been given out of the Office of Excise, & accordingly adjudged, and warned to pay the same in, within fourteen days at furthest, and in default thereof, Warrant of Distress shall be issued out against such Importer for double the value of all such goods, as upon his Accompt of Entries shall be found remaining in his hands, or in default thereof, he shall be committed to prison, untill he pay or satisfie for the same: but if such

Importer shall upon demand, or within twenty eight dayes after, give in such Accompt as aforesaid, then after the said Commissioners or their Subcommissioners respectively, shall by return upon due search of an Officer, or Officers, whom they are to appoint to that purpose, find his remainder to agree with his Accompt, or that he shall otherwise give satisfaction upon oath or otherwise, whereby to reconcile the difference, the said Commissioners, or their Sub-Commissioners shall have power to adjust his Accompts to that day, and to receive Excise of him for so much only as had not beene formerly paid, without any further penalty, unlesse he doe not forthwith pay such Excise as they shall judge due, and so proceed on in accompt with him for the remainder found and agreed upon without demanding any Excise, till hee sell or dispose thereof. And to the end the Commissioners of the Excise, and their Sub-Commissioners respectively, may be the better inabled to carry on their Accompts more clearely with the Merchant, and Importer for the future, They are hereby authorized forthwith to appoint Officers to enter all Cellars, Warehouses, and Store-houses, Store-cellars, or other places belonging to any person whatsoever, where they shall have just cause of suspition, to search for all manner of forraign imported commodities belonging to any Importer, or Wine-cooper, and to take an Accompt thereof, and of the names of the Owners of the same, and of the severall qualities of the goods: Which search they shall have power to execute once in every Sixe moneths, or Twelve moneths, or oftner, as they shall see cause, and all persons who shall refuse to permit the Officer thereto especially authorized entrance as abovesaid, or to take such Accompt, shall forfeit fifty pounds for every such refusall to be levyed by distresse, or in default

fault thereof the Refuser to be committed to Prison.

XXVI. That in clearing and making up all Accompts with the Merchant, or Importer of Wines and Oils, such Allowances for leakidge, Waste, and other accidents before sale and delivery of such Wines, and Oiles be made by the said Commissioners, and Sub-Commissioners from time to time, as are just and reasonable.

XXVII. That the Commissioners of the Excise, and their Sub-Commissioners respectively, shall have power to appoint Sworn Officers for the tasting of all decayed Wines, and viewing all Tobaccoes, which by sand, stones, dirt, or water be over weight, and upon return of such decayed Wines, and Tobacco, by the said Sworn Officers, the said Commissioners, and their Sub-Commissioners have power to make such abatements, and allowances for the same, as is just and reasonable; and if any practice or fraudulent dealing shall be discovered between any Taster and Merchant, and Importer of the said Wines, or Tobaccoes, or the Buyers of such commodities, the Taster shall ipso facto lose & forfeit a years salary, & the Merchant & Importer, & the buyer, who shalbe found guilty of such fraud, forfeit double the value of such Wines or tobacco, to be all levyed by distresse, or in defect thereof, the party offending to be committed to prison till he pay the same, and they shal have power to continue all allowances of tare, tret, cloft, and the like, as hath been usual.

XXVIII That all arrears of Excise heretofore due by any Ordinance of Parliament from any person or persons, shall be still recoverable by vertue of this Act, and all powers herein given put in execution for gaining the same: Provided alwaies, that no Excise be from henceforth demanded, levyed, or collected by any Officer or Collector of Excise for any Excise that did grow due by any person for any goods within any Country, City, Town or place during the time such County, City,

Town,

Town or place were under the power of the Enemy.

XXIX. That all common Brewers of Ale, or Beer, distillers of Aqua vitæ, or Strong Waters, all smelters of Lead, Tinners and blowers of Tin, and all other Makers, Growers, and Ingrossers of any In-land commodity charged with the Excise, who are liable to pay the Excise as soon as the commodity is fit for sale, shal weekly make true entry at the Office of Excise, under which they live, of all Beer and Ale, Strong Waters, Lead, and Tin, and other commodities Exciseable which they brewed, or made in that week respectively, and pay and clear the Excise thereof forthwith, upon paine of forfeiture of twenty pounds for every week they, or any of them shall neglect to make such entry, and further to forfeit double the value of all Beer or Ale, Strong Waters, Lead, Tin, or any other commodities they shall sell and deliver, or dispose of, before such entry and payment of Excise, to be levyed by distresse, or in default thereof, the party offending to be imprisoned as hereafter is appointed.

XXX. That in case any common Brewer of Ale or Beer after he is proceeded against, according as hereby is directed, either by distresse, or in default thereof by imprisonment, or shall not conform to, and satisfie the sentence passed against him, for breach of this Act, on his part, within twenty dayes after such distresse or imprisonment upon certificate of such obstinacy & non-performance from the Commissioners of Excise to the Committee of Parliament for regulating the Excise, or such as shal be appointed thereunto by authority of Parliament, such Committee & persons as is abovesaid, shal have power to issue out warrants to any officers, whereby they shal be authorized to enter the dwelling house, out-houses & brewhouse of every such person, & in case of resistance, or refusall to break open all doors & locks, & to take up all Coppers and

and other veſſels therein, and to carry the ſame, together with all Goods which ſhall be found in the ſaid houſe, or out-houſes, or Brew-houſe belonging to ſuch Brewer, after Appraiſement, unto the Office of Excise under which ſuch Brewer dwelleth, and there to make ſale thereof to any perſon or perſons: which ſale ſhall be good and warranted in Law, and ſuch proceed thereof as ſhall be due upon the Sentence of forfeiture, ſhall bee put to accompt for the benefit of the Commonwealth; deducting onely all charges and rewards which ſhall be expended and given in, and for the execution of the ſaid Warrant: and whatever ſhall ariſe out of the ſale of the ſaid Goods diſtreined, more then is due upon the ſaid Sentence, and reaſonably expended and given, in, and for execution thereof, to render the ſame to the ſaid Brewer, who ſhall be then preſently releaſed from Impriſonment, but ſhall be for ever after diſabled, and made uncapable of exerciſing the Trade of Common-Brewing, untill hee ſhall pay the ſumme of one hundred pounds to the Commiſſioners of Excise, or their Deputies or Officers, to the uſe of the State.

XXXI. That the common Brewer may bee the better accompted withall, the Commiſſioners of Excise, and their Sub-Commiſſioners in their reſpective Circuits, ſhall hereby have power to conſtitute under their hands and Seals, ſuch and ſo many Gager or Gagers as they ſhall finde needfull: which Gager or Gagers, and every of them, ſhall at all times be permitted to enter the Brew-houſe, and all other out-houſes belonging to any Brewer, and to gage all Coppers, Fatts, and Veſſels in the ſame; and to take accompt of all Beer and Ale from time to time Brewed. And in caſe any

Brewer shall deny any such Gager or Gagers, to enter his Brew-house, or other out-houses, or to gage, or take account of his brewing Vessels, and Beer and Ale, as aforesaid, such Brewer shall bee presently forbidden to carry or deliver out any Beer, or Ale: And if yet hee shall carry or deliver out any Beer or Ale, hee shall, besides the forfeiture of double the value of such Beer and Ale, ipso facto, forfeit Fifty pounds more, to bee leavied by Distresse; or in defect thereof, such Brewer to be further proceeded against by Imprisonment, as aforesaid.

XXXII. That no Vintner, Inn-keeper, Victualler, Alehouse-keeper, or other person whatsoever, that retails or sels Beer or Ale, shall brew his own Beer or Ale, unlesse such Vintner, Inn-keeper, Victualler, Alehouse-keeper, or other person do first give sufficient Security to the Commissioners or Sub-Commissioners of Excise, within whose Jurisdiction and Limit such Vintner, Inne-keeper, Victualler, Alehouse-keeper and other persons, as aforesaid, do dwell and inhabite, for the true payment of Excise of all such Beer and Ale as shall be by him or them brewed, at such time, and in such manner as by the said Commissioners, or Sub-Commissioners, or any of them, shall be limited and appointed. And without such Security first given as abovesaid, all such Vintners, Inn-keepers, Victuallers, Ale-house-keepers, or other persons as abovesaid, shall take all such Beer and Ale as they shall sell or utter, of some common brewer of Ale or beer upon penalty, that all such Vintners, Inn keepers, Victuallers, Alehouse-keepers and other persons as abovesaid, upon due proof therof made by oath of two or more Witnesses, or other sufficient evidence, before any Justice of the Peace within

any

any County, City, or Town-corporate where such Vintner, Inn-keeper, Victualler, Alehouse-keeper, or other person as abovesaid doe reside and dwell: every such Vintner, Inne-keeper, Victualler, Alehouse-keeper, or other person as abovesaid, shall forfeit for every such Offence the summe of fourty shillings, to be leavied by Distresse, and sale of the Offenders goods, rendering to the party the overplus (if any be:) And if after conviction as abovesaid, the said persons shall offend the second time, then for the said second Offence to forfeit the summe of three pounds, to be levied as abovesaid. And in case the said person shall afterwards commit the like offence, Then such person and persons so offending shall be disenabled to keep any Inne, Tavern, Alehouse, or Victualling-house during his life, and shall be committed to some common Gaol, there to remain till he give sufficient Security never to offend the like again; and to bee further punished as an unlicensed Ale-house-keeper. And all Justices of Peace in the respective Counties, and all Maiors or other head-Officers, and Justices of the Peace in all Cities and Towns corporate, have power, and are hereby authorized and required to put this Clause and Article in execution; and the said Penalties and Forfeitures to cause to be paid to the Sub-commissioners of Excise in whose Jurisdiction such Offender doth reside or inhabit.

XXXIII. That all Vintners, Inn-keepers, Victuallers, Alehouse-keepers, and every other person who have, or shall have any License to sell Beer and Ale, shall upon their receipt of their Beer and Ale from the Common Brewer, pay the Excise due thereupon unto the said Brewer or his Assigne,

upon pain to bee ipso facto disenabled to sell any Beer or Ale for three years after such an offence.

XXXIV. That the common Brewers of Ale and Beer, shall have such allowance for filling and leakage upon every score, as shall be adiudged fitting and necessary by the Commissioners of Excise, and to be approved of by the Committee of Parliament for the Excise, or such as the Parliament shall appoint.

XXXV. That all House-keepers, such as shall and will brew their own Beer or Ale, and doe not sell or retaile the same, shall duely pay the duty of Excise, in such manner as is hereafter directed: (videlicet) Upon application or request of any the Sub-Commissioners of Excise to any one or more Justices of the Peace of any Hundred, Wapentake, or Division in every County respectively, or for want thereof, to any one or more Justices of the Peace inhabiting neare thereunto; such Justice or Justices of the Peace are hereby authorized and required to nominate and appoint such and so many persons as they shall think fitting to bee Assessors within every Hundred or Parish: Which said persons shall have power to judge, rate, and set down what they shall think fit and reasonable for every such Householder (as abovesaid) within that Hundred or Parish to pay by way of a certain weekely Rate, for the consumption of his whole Family in Beer and Ale, unto whose consideration it is left to judge what every such Family doth or shall spend weekely by the Barrell, of strong or small Beer and Ale, and to assesse and tax, according to the proportions of Excise set upon Beer and Ale, every Family accordingly: which Rates and severall Assessements, with the name and

and quality of the Master or Mistresse of every such Family, and the number of the persons within the same, and the place of every ones dwelling, and the summe of Money at which every houlholder is rated to pay weekly, shall be distinctly set down in Writing, and signed by the said Assessors; and that the Justice or Justices of peace, or any one of them are hereby authorized and enioyned within six dayes after request or application to him or them by the sub-Commissioners as abovesaid, by Writing under their hand and seal, to authorize and appoint such fit and able persons inhabiting within their respective precincts and Divisions, as they shall think fit to be Assessors, for the Adiudging, Rating, Taxing and Assessing of the said Assessments, for Excise of beer and Ale as aforesaid. And that the said Assessors shall and may within six dayes after Receipt of the said Writing from the said Justice or Justices of the Peace, assemble and meet together, and shall Adiudge, Assesse, Rate and Taxe as abovesaid, All and every the Inhabitants and Houle-keepers within the limits or Precinct to them allotted as aforesaid, according to the number of and in their Families as aforesaid, and return the same Assessment in Writing under their hands, to the Justice or Justices from whom they receive their Warrant and Authority; And that the said Justice or Justices do and shall within four days after receipt of the Roll, or Assessment from the same Assessors, transmit and send the same signed with his and their hands and seales unto the subcommissioners of Excise for that Division. And that in case the said sub Commissioners, or any one of them do find any neglect omission or partiality, or any other iust cause of exception, in, or to the said Assessement; or if any person assessed have cause of complaint, That then the said Sub-Commissioner or Sub-Commissioners, or the party or parties grieved,

shall

ſhall within fourteen dayes after the making of the ſaid Aſſeſſment, make their complaint to the ſaid Juſtice or Juſtices who ſigned and ſealed the ſaid Roll, or Aſſeſſment, who have hereby power given unto them, or any one of them, to ſend for parties and witneſſes, and to adiudge the ſame, as to him or them ſhall ſeem iuſt and reaſonable: And that the Sub-Commiſſioners of Excile after receipt of the reſpective Rolls or Aſſeſſment, or ſuch part thereof as ſhall be agreed upon as abovelaid, from the ſaid Juſtice or Juſtices as aforeſaid, ſhall cauſe the ſame forthwith to be fairly ingroſſed in writing, and ſhall ſend one Duplicate thereof ſubſcribed with their hands to the Commiſſioners of Excile in London; another Duplicate thereof ſhall deliver, or cauſe to be delivered ſo ſubſcribed, to the Auditor or Auditors of Excile: and a third Duplicate therof ſubſcribed as abovelaid, ſhall deliver to the high Conſtables of the hundreds or wapentakes reſpectively. And in caſe any the Juſtices of the Peace, Mayors, or other Officers of, or in the reſpective Counties, Cities, or Townes Corporate, ſhall refuſe or wilfully neglect to put this Act in execution; or if the Aſſeſſors ſhall refuſe or wilfully neglect to make ſuch Aſſeſſment as abovelaid, That then in all and every ſuch caſes, the Sub Commiſſioners of Excile of that Limit, Diviſion and Juriſdiction, City, County, Hundred, Town and Parish reſpectively, ſhall and may, and are hereby authorized to call unto their aid and aſſiſtance any two or more of the Commiſſioners for the Monthly Aſſeſſments next adioyning to ſuch Diviſion, City, Town or Parish, or in their default any other perſon or perſons that inhabit within the County City, Hundred, Town, hamblet or Parish, or near adioyning thereunto: and with the conſent of ſuch perſon or perſons, or any two or more of them to appoint

point Assessors, or by themselves to make assessments according to the Rules and Directions abovesaid, which said Assessments are also to be made in Writing, and to bee engrossed in Parchment signed, and Duplicates thereof to bee sent and transmitted to the said Auditor or Auditors, and to the high Constables, and petty Constables respectively, as also to the Chiefe Commissioners of Excise in London, as abovesaid; And in case any Justice of the peace, or any Assessor or Collector appointed in and by Authority of this present Act, shall refuse, or Wilfully neglect to put this Act in execution, and Information thereof be given to the Committee of Parliament for regulating the Excise, or such other persons as shall be thereunto appointed by Parliament; That then the said Committee, or such persons as shall be so appointed by Parliament, shall by themselves, or such as they shall appoint, cause the same to bee examined by Oath of Witnesses, Which they or such as they shall appoint, are hereby authorized to administer to all persons brought before them, other then to the parties themselves so accused: And shall have hereby full power and authority upon due proofe before them of such refusall or Wilfull neglect, to Imprison and fine all such Justices of the Peace, according to the quality of their respective offences not exceeding the sum of one hundred pounds: And to Imprison and Fine all such Assessors or Collectors, according to the quality of their Offences not exceeding Twenty pounds, the said fines to bee levyed by Distresse and sale of the Goods of the Person or Persons so offending, rendring the Overplus to the Persons respectively; And the Sub-Commissioners of the Excise shall in Writing by them Signed, send a particular taken out of

the

the said Roll, unto every Headborough, and petty-Constable, Tythingman, and Borsholder of such Hundred, Wapentake, or Division, directing every one what summes of money they are to receive and how, when, and of whom, within any Parish or Division belonging to them respectively: And every Head-borough and petty Constable, Tythingman and Borsholder shall weekly demand and receive of all persons mentioned in his Roll, the severall summes of money on them assessed, and at every months end pay so much as he hath received unto the High Constable under whom he is, who upon the Roll in his hands, shall take notice from whom, and how much hee is paid: And every high Constable is within fourteen dayes before the end of every Quarter enjoyned and required to make payment of all such moneys by him received from any Headborough, petty Constable, Tything man or Borsholder of his division unto any one of the sub-Commissioners of the Excise at one certain place to be by them appointed within his division, and there together with the said sub commissioners, to examine by the Roll who hath paid his Assessement, and who not: And every person or persons which shall at the quarter day, after two severall demands at his dwelling house, bee returned not to have paid his weekly assessment as aforesaid, or to be behind, all or any part thereof, shall bee lyable upon Oath made of the demand thereof two severall times as aforesaid, to forfeit treble the value of the Money due by such person as refuse or neglect to pay the same, which is or shall be unpaid or in Arreare, to bee all levyed by distresse upon every such person or persons goods, or for want thereof the party offending to bee committed to Prison, there to remain till the said penalty

of

of treble the value, and his Arrears of Excise bee fully paid or satisfied; Upon which Returne from the High-Constable, the Sub-Commissioners of [illegible] are to levie the said Arrears and Penalties by Distresse and Sale of the goods of the persons so in Arrears respectively; And in all Cities or Townes Corporate, other then in the Cities of London and Westminster, and lines of Communication, and Weekly Bills of mortality where any private Housekeeper doth Brew his owne Ale or Beer, the Maiors, Bayliffes, Justices of the Peace, or other chiefe Officers, or any two or more of them; and all Constables and other Officers shall have the like power as the Justices of the Peace, and Officers within the severall Counties as is aforesaid; and they are to observe the like Rule as in the said County, both in relation to the assessing and rating of every Family, and to the Collection thereof by the Constable and Headborough, of every Parish, or Division therein. And for the encouragement of every High-Constable of the Hundred, as also of every Head-Borough or Constable within any City or Towne Corporate, and of every Head-Borough or petty Constable, Tythingman, or Borsholder, within any Parish or Division, to contribute his paines chearefully to this Worke, every High-Constable of every hundred, and every Head-borough or Constable in any City or Town-corporate, shal have paid unto them, and every of them Two pence for every Twenty shillings, and so pro rato: Which they or any of them, shall bring and pay in to the Sub-Commissioners of the Excise of the respective limits and precincts; and every headborough or petty-Constable, Tythingman and Borsholder, two

the said Roll, unto every Headborough, and petty-Constable, Tythingman, and Borsholder of such Hundred, Wapentake, or Division, directing every one what summes of money they are to receive and how, when and of whom, within any Parish or Division belonging to them respectively: And every Head-borough and petty Constable, Tythingman and Borsholder shall weekly demand and receive of all persons mentioned in his Roll, the severall summes of money on them assessed, and at every months end pay so much as he hath received unto the High Constable under whom he is, who upon the Roll in his hands, shall take notice from whom, and how much hee is paid: And every high Constable is within fourteen dayes before the end of every Quarter enjoyned and required to make payment of all such moneys by him received from any Headborough, petty Constable, Tything man or Borsholder of his division unto any one of the sub-Commissioners of the Excise at one certain place to be by them appointed within his division, and there together with the said sub commissioners, to examine by the Roll who hath paid his Assessement, and who not: And every person or persons which shall at the quarter day, after two severall demands at his dwelling house, bee returned not to have paid his weekly assessment as aforesaid, or to be behind, all or any part thereof, shall bee lyable upon Oath made of the demand thereof two severall times as aforesaid, to forfeit treble the value of the Money due by such person as refuse or neglect to pay the same, which is or shall be unpaid or in Arreare, to bee all levyed by distresse upon every such person or persons goods, or for want thereof the party offending to bee committed to Prison, there to remain till the said penalty

of

of treble the value, and his Arrears of Excise bee fully paid or satisfied; Upon which Returne from the High-Constable, the Sub-Commissioners of [illegible] are to levie the said Arrears and Penalties by Distresse and sale of the goods of the persons so in Arrears respectively; And in all Cities or Townes Corporate, other then in the Cities of London and Westminster, and lines of Communication, and Weekly Bills of mortality where any private Housekeeper doth Brew his owne Ale or Beer, the Maiors, Bayliffes, Justices of the Peace, or other chiefe Officers, or any two or more of them; and all Constables and other Officers shall have the like power as the Justices of the Peace, and Officers within the severall Counties as is aforesaid; and they are to observe the like Rule as in the said County, both in relation to the assessing and rating of every Family, and to the Collection thereof by the Constable and Headborough, of every Parish, or Division therein. And for the encouragement of every High-Constable of the Hundred, as also of every Head-Borough or Constable within any City or Towne Corporate, and of every Head-Borough or petty Constable, Tythingman, or Borsholder, within any Parish or Division, to contribute his paines chearefully to this Worke, every High-Constable of every hundred, and every Head-borough or Constable in any City or Town-corporate, shall have paid unto them, and every of them Two pence for every Twenty shillings, and so pro rato: Which they or any of them, shall bring and pay in to the Sub-Commissioners of the Excise of the respective limits and precincts; and every headborough or petty-Constable, Tythingman and Borsholder, two

pence for every Twenty shillings, and so pro rato which they or any of them shall bring and pay in to any high-Constable; And the Clerks for making, Writing, and engrossing the Assessements, to have two pence in every twenty shillings, which said two pence is to be distributed by the Justices of the Peace of that Division; Provided allwayes, that no person taking Almes or Collection, shall be included within this Assessement, for any Ale or Beer, that is or shall be brewed in their owne houses, and consumed by themselves and Families within their owne Houses, but then such person is by no meanes to bee permitted to sell or retaile any Ale or Beer, upon paine to lose his almes, and to bee lyable to such Restrictions as are before provided for such as keep any unlicensed Tiplinghouses.

XXXVI. That no persons (except Common Brewers, and smelters of Lead, or Tinners, or Blowers of Tinne, as is aforesaid) who are the Melters, or the first Venders or Disposers of any In-land Commodity or Manufacture lyable to pay Excise, shall sell and deliver, convey, remove, or dispose of any their Commodities or Manufactures, without Ticket from the Office of Excise under which they are, upon forfeiture of double the value of all such Commodities and Manufactures, and further Processe against every such Offender, as aforesaid.

XXXVII. That all Lead and Tinne before it bee removed by the Smelter from the Smelting-house, or the Tinner from the Blowing House, shall, upon payment of the Excise, be

be sealed by an Officer of the Excise, which said Seale the Commissioners of Excise for the time being, are hereby authorized from time to time to appoint, or cause to be made, or altered, as they shall see cause: and what quantity soever of such Lead or Tinne, that hath not paid Excise shall bee found and discovered not to be sealed, as aboveſaid, by such Officer as aboveſaid, All such Lead and Tinne shall be ipso facto forfeited, and presently put to sale, and the proceed thereof to be paid to the Commissioners of Excise, or their Officers, to the use of the Common-Wealth.

XXXVIII. That the chief Commissioners of the Excise, and their Sub-Commissioners, or the major part of them respectively, shall have power and authority, upon complaint, or just cause of suspicion, to call before them any Person or Persons whom they shall think fit, to Informe and Testifie touching any the Premisses, and to examine any person (other then the Partie himselfe) upon Oath, for the better Discovery of any fraud or guile, contrary to the true meaning of this Act, or any thing therein contained: Which Oath the Commissioners, or their Sub-Commissioners, or the major part of them respectively, shall hereby have power to administer; and the testimonie of one credible Witnesse may bee sufficient in that behalf. Provided, that such Witnesses (if the party accused desire it) shall testifie the same upon Oath, in the presence of the party accused, who shall have libertie to produce Witnesse, and make his Defence to that Complaint. And in case any person or persons duly warned to give in testimonie, as aforesaid, shall Wilfully neglect, or refuse to appear; or else appearing, shall refuse to take such

Oath for discovery of his knowledge concerning the matter in question, such person, other then the partie accused, shall for every time so offending, forfeit five Pounds; to be levied by Distresse, and sale of his or their goods by the Commissioners, or their sub-Commissioners as abovesaid: And if no distresse can be had, such persons shall and may be committed to prison by the Commissioners or Sub-Commissioners, as abovesaid, untill he or they submit unto such Oath, and thereupon give testimony on the behalf of the Common-Wealth. And the said Commissioners of Excise, their sub-Commissioners, or the major part of them respectively, shall have power to summon or call before them any person or persons whom they shall think fitting: And in case he or they doe wilfully neglect, or refuse to appear, the Commissioners of Excise, or their sub-Commissioners, or the major part of them respectively, shall hereby be authorized to proceed to examination, and hearing of witnesse upon the Information, and to give Sentence, and issue out Warrant of distresse accordingly; or in defect thereof, to grant out Warrant for such persons Imprisonment, as if he had been present, and defended himself against the said Information.

XXXIX. That the Commissioners and the sub-Commissioners of Excise, or the major part of them in their respective divisions, are hereby authorized and required to hear and determine all Offences and breaches of any clause or Article in this Act mentioned, other then such as are otherwise by this Act appointed; which said Commissioners and sub-Commissioners are hereby authorized upon any notice, Complaint, or Information, to proceed to examination of the matter of Fact; and such

ſuch breach or Offence, being proved by the voluntary confeſſion of the Partie, or by the Oath of one or more credible witneſſes, which Oath they, or any of them have hereby power to adminiſter: the ſaid Commiſſioners, or their Sub-Commiſſioners, or the maior part of them, are hereby authorized to give judgement and ſentence accordingly, as in, and by this Act is directed; And to iſſue diſtreſſe under the hands of them, or the major part of them, for leavying any Forfeiture, Fine, or Penalty inflicted or impoſed by this Act, and to make ſale of all goods ſo diſtrained (if they ſhall not be redeemed within fourteen dayes) rendering to the offender the over-plus if there be any; and for Want of ſufficient Diſtreſſe, by Warrant under the hands of them or the maior part of them, to commit ſuch offender to priſon, Who ſhall there remain till hee be releaſed by the ſaid Commiſſioners, or their ſub-Commiſſioners who committed ſuch Offender, or by ſufficient Warrant from the Committee of Parliament for regulating the Excile, or ſuch other perſons as ſhall be thereunto appointed by Authority of Parliament: And all Gaolers or keepers of any Priſon are hereby authoriſed and required to receive and keep in ſafe cuſtodie all ſuch perſons as by Warrant of the Commiſſioners of the Excile, or their ſub-Commiſſioners, ſhall from time to time be committed unto their ſeverall Jayles, or Priſons, as they and every of them will anſwer the contrary at their perils; for which Priſoners ſo committed all Sheriffs reſpectively ſhall be reſponſible. And it is further provided, That if any Sheriffe, Gaoler, or other Officer ſhall refuſe to receive ſuch perſons, or ſhall permit or ſuffer any perſon or perſons to ſlim or them committed as aboveſaid, to eſcape out of his Cuſtodie, or permit

him

him or them to goe forth out of Prison, without Warrant or Order in Writing from him or them that committed such person; every Sheriffe, Gaoler, or other Officer shall forfeit double the value of every summe of Money for which such person was, or shall be committed to him as aboveſaid.

XL. That the chief Commissioners, or the major part of them shall have power to punish all Officers or other persons belonging to the said Offices, which shall be wilfully negligent, remisse, or refractory in the said Service, by fine, not exceeding the double value of their yeerly Wages; the same to be levied and imployed in such manner as aforesaid.

XLI. That of all Fines and Forfeitures mentioned in this Act, all necessary charges for recovery thereof being first deducted, the one moiety shall bee imployed towards the maintenance of Widows and Souldiers, and paid unto William Greenhill, John Pocock, John Randall, and Richard *Hutchinson*, or other Treasurers appointed, or to be appointed by Parliament for that purpose, or any two of them: And the other moity to the Discoverers, or persons that shall give Information of, and prove any breach of any Article in this Act; And the Receipt of any two of the said Treasurers, and of the Discoverer or Discoverers shall bee the Commissioners of Excise their sufficient discharge for the payment of the said respective Moieties.

XLII. That in the due, vigorous, and effectuall execution of this Act, if any Tumults, Ryots, or other opposition shall be hereafter attempted, or acted

acted against the Commissioners of the Excise, their sub-Commissioners, Collectors, Officers, or others in their aide and assistance, All Sheriffs, Justices of the Peace, Mayors, Bayliffes, Constables, Head-boroughs, and all other Officers of the Common-wealth in their severall Counties, Liberties, and Jurisdictions, being thereunto desired by any of the said Commissioners of Excise, or sub-Commissioners, or other Officers of Excise are hereby strictly enjoyned to bee ayding and assisting in the due execution of this Act, and all things therein contained, and in suppressing of all Tumults and Ryots raised in opposition thereunto; and of punishing all such Offenders according to Law, as they and every of them will answer the contrary at their utmost perill; And the Generall of the Whole Forces of this Common-Wealth for the time being, is hereby desired to order and enjoyne, all Colonels, Captains, Officers and Souldiers under his command, upon application made unto them, or any of them, speedily to suppresse such Tumults, Ryots, or unlawfull Assemblies, and to apprehend all such Ryoters and Tumultuous persons, that they may be proceeded against according to Law.

XLIII. That all sales which shall be made by the Commissioners of the Excise, or their Sub-Commissioners respectively, of any Goods seized or distrained in pursuance of this Act, shall bee good in law to all Person and Persons buying the same.

XLIV. That as well the Commissioners of the Excise, their Sub-commissioners and under-Officers respectively, as all other persons whatsoever who

shall

shall bee ayding and assisting to them, or any of them in the execution of this Act, or any thing therein contained, shall bee defended and saved harmeless and Indempnified by Authority of Parliament: And in case any person or persons whatsoever shall bee Sued, Indicted, prosecuted or molested for any Act, or Acts, thing or things done in pursuance of any former Ordinance of Parliament touching Excise, or that shall bee done in pursuance of this Act, in every such action, suit, Indictment, Information, or prosecution wherein or whereby they are or shall bee so sued, indicted, prosecuted, or molested as aforesaid, it shall be lawfull to and for all such persons, their Heires, Executors and Administrators to plead the generall Issue, and to give any former Ordinance of Parliament, or this Act for Excise, in evidence in any the Courts of Justice of this Common-Wealth, or other Courts; And the Judges of all the said Courts, and all Jurours are hereby strictly required and enioyned to allow and admit of the same accordingly: And the Committee of Indempnity upon complaint made to them shall give relief as in other the like cases they are directed and authorized.

XLV. That for the better continuance and advancing the credit of the Excise, and for the encouragement of such persons as shall lend any moneys upon the Security of the same, All such persons as have already, or at any time hereafter shall have any grant or appointment unto them of any summe or summes of Money to be received upon the Excise; And likewise all such person or persons as already have advanced and lent, or hereafter shall advance or lend any summe or summes of money upon the credit and security of the said Excise, by ver-

tue

tue of any Ordinance or Act of Parliament passed, or to be passed for their payment, or reimbursement of the same, shall and have hereby granted unto them power and authoritie, and are hereby accordingly authorized to assign and transferre the said Moneys unto them granted or appointed, or by them lent, or any part thereof With Interest, Where Interest is already, or shall bee granted unto any other person or persons Whatsoever: And the Commissioners of the Excise for the time being, or such other persons as shall be employed by Authority of Parliament to mannage the receipts of the Excise, are hereby authorized to make payment of the same accordingly; And the Auditor is hereby required and authorized to allow the same upon account. Provided, that such Person or Persons, at the time of such Assignment, or Within twentie daies after make entry of the said Assignment With the said Commissioners, or other persons so to be employed for the time being, and With the Comptroller of the said Excise, who are hereby required and authorized to take notice of the same accordingly. Provided also, That nothing in this Act, or in this Article, shall be prejudiciall to the late Act, of Parliament, or to the late Votes or Orders of Parliament, by Which severall sums of Monies formerly assigned upon the said Receipts of Excise, are discharged from the Receipts of the Excise, or transmitted upon the sales of Deans and Chapters lands, the lands of the late King, or otherwise.

XLVI. That no Governors or Commanders of any Towns, Castles, Forts or Armies under the Service of the Parliament, or any other Officer or Souldier shall seize upon any the Receipts of the Excise, or protect any person or persons from paiment

of the Excise, upon any occasion or pretext Whatsoever: And if any Commander, Officer, or other Souldier shall forcibly take and detain any the Receipts of the Excise, or protect any person from paying thereof, or encourage any person not to pay the same, after due proof of any such offence, before the Lord Generall or Councell of Warre, or such Person or Persons as the Lord Generall shall by his Commission under his Hand and Seal nominate and direct, every such Commander, Officer or Souldier shall be ipso facto cashiered, and all his Arreares forfeited to the Commonwealth, and suffer such other punishment as the said Lord Generall, Councell of Warre, or other persons authorised as abovesaid, shall adiudge and thinke fitting.

FINIS.